

MEMORANDUM TO: David M. Spooner
Assistant Secretary
for Import Administration

FROM: Stephen J. Claeys
Deputy Assistant Secretary
for Import Administration

SUBJECT: Issues and Decision Memorandum for the 2005-2006
Administrative Review of the Antidumping Duty Order on
Saccharin from the People's Republic of China

Summary

We have analyzed the June 2007 case brief of Shanghai Fortune Chemical Co. Ltd. ("Shanghai Fortune") in the 2005-2006 administrative review of the antidumping duty order on saccharin from the People's Republic of China ("PRC"). The period of review ("POR") is July 1, 2005, through June 30, 2006. As a result of our analysis, we have made changes in the margin calculation for Shanghai Fortune. We recommend that you approve the positions described in the "Discussion of the Issues" section of this memorandum. Below is the list of the issues for which we received comments by Shanghai Fortune in this review since the Preliminary Results.¹

Comment 1: Valuation of Aqueous Ammonia
Comment 2: Valuation of Sulfur Dioxide
Comment 3: Valuation of Steam Coal

Discussion of the Issues

Comment 1: Valuation of Aqueous Ammonia

Shanghai Fortune argues that the aqueous ammonia value used in the Preliminary Results is aberrational and not representative of commercial reality when compared to the values of aqueous ammonia or anhydrous ammonia in India and the United States. According to Shanghai Fortune, this value is also higher than the value of phthalic anhydride, a specialty product that should be many times more expensive than the commercial price of aqueous ammonia. Shanghai Fortune further contends that the value used in the Preliminary Results is distortive

¹ See Saccharin from the People's Republic of China: Preliminary Results of the 2005-2006 Antidumping Duty Administrative Review, 72 FR 25247 (May 4, 2007) ("Preliminary Results").

because it is over eight times higher than the average unit value (“AUV”) of Indian imports from the preceding four calendar years, and approximately fifty percent greater than the value used in 2002-2004 Saccharin Review.²

Shanghai Fortune asserts that a review of the Indian import data used shows that only 59 metric tons of aqueous ammonia were imported into India during the POR, which it claims represents less than two tank-loads of product. Shanghai Fortune argues that such a small quantity is not representative of Indian pricing and is susceptible to distortion. Shanghai Fortune asserts that the CIT has ruled that the Department can use Indian import data for surrogate values only after concluding that they are based on commercially and statistically significant quantities. See Shanghai Foreign Trade Enterprises Co., Ltd. v. United States, 318 F. Supp. 2d 1339 (CIT 2004) (“Shanghai Foreign Trade Enterprises”). Shanghai Fortune contends that in that case, the CIT rejected the Department’s reliance on Indian imports of pig iron because the import volume constituted only 1,132 metric tons of product, whereas here, the Department based a surrogate value on imports constituting less than sixty metric tons.

Shanghai Fortune further asserts that in Glycine from the PRC,³ the Department declined to use Indian import statistics in that review to value aqueous ammonia because the AUV was substantially higher than in the previous four years and, therefore, the Department concluded that the Indian import statistics “may not be completely reliable, given the extreme difference in quantity and value arising from the same source data.” Shanghai Fortune argues that consistent with Glycine from the PRC and 2002-2004 Saccharin Review,⁴ the Department should decline to use the Indian import statistics as the surrogate value for aqueous ammonia in the final results. Shanghai Fortune points out that the Department declined to use the POR Indian import statistics for aqueous ammonia in the 2002-2004 Saccharin Review because it found the data were not completely reliable, given the extreme difference in quantity and value (as compared to the previous 18-month period), arising over different periods from the same source.⁵ Shanghai Fortune asserts that here, the volume of POR Indian imports of aqueous ammonia is approximately 50 percent less, and the AUV is approximately 50 percent greater than the volume and value rejected by the Department in the 2002-2004 Saccharin Review.⁶ Comparing the AUVs of anhydrous ammonia derived from POR Indian statistics and U.S. import statistics to

² See Saccharin from the People’s Republic of China: Final Results and Partial Rescission of Antidumping Duty Administrative Review, 71 FR 7515 (February 13, 2006) (“2002-2004 Saccharin Review”), and accompanying Issues and Decision Memorandum at Comment 5.

³ See Glycine from the People’s Republic of China: Notice of Final Results of Antidumping Duty Administrative Review, 70 FR 47176 (August 12, 2005) (“Glycine from the PRC”), and accompanying Issues and Decision Memorandum at Comment 1.

⁴ See 2002-2004 Saccharin Review, and accompanying Issues and Decision Memorandum at Comment 5.

⁵ See id.

⁶ See id.

the AUV of the POR Indian import statistics for aqueous ammonia, Shanghai Fortune also contends that because aqueous ammonia is merely a mixture of anhydrous ammonia and water of 18 percent purity, there is no economic basis for these values to be so divergent.

Alternatively, Shanghai Fortune asserts that the Department should use the AUV of consumed aqueous ammonia raw materials as reported in the 2005-2006 annual report of Gujarat Narmada Valley Fertilizers Co., Ltd. (“Gujarat”) that it submitted on the record of this review following the Preliminary Results. According to Shanghai Fortune, the Department often relies upon AUVs obtained from annual reports as evidenced by the chlorine value used by the Department in the Preliminary Results (i.e., where the Department obtained the surrogate value using the annual reports of three Indian companies that sold or produced chlorine). Shanghai Fortune further argues that this value is consistent with the commercial values for aqueous ammonia in India and in the United States. Shanghai Fortune adds that its proposed value is corroborated by other information on the record including POR U.S. import statistics for aqueous ammonia, and the 1999 through 2000 Indian import statistics for aqueous ammonia. According to Shanghai Fortune, the 1999 through 2000 Indian import statistics represent the four most recent years in which aqueous ammonia entered India in commercial quantities ranging between 175 to 700 times higher than the total quantity of the Indian import statistics for aqueous ammonia used by the Department in the Preliminary Results.

Department’s Position: In choosing the most appropriate surrogate value, the Department considers several factors, including the quality, specificity, and contemporaneity of the source information.⁷ The Department attempts to find the most representative and least distortive market-based value in the surrogate country.⁸ The Department undertakes this analysis on a case-by-case basis, carefully considering the available evidence in light of the particular facts of each industry and prefers to rely on publicly available data.⁹ In the Preliminary Results, the Department relied on Indian import data for aqueous ammonia (HTS subheading 28142000) for the period January 1, 2003, through June 30, 2004, because it is the Department’s practice to use data from the primary surrogate country whenever such data are available and meet the relevant criteria for surrogate values.

In our preliminary analysis of the Indian import data for aqueous ammonia on the record of this

⁷ See, e.g., Fresh Garlic from the People’s Republic of China: Final Results and Partial Rescission of the Eleventh Administrative Review and New Shipper Review, 72 FR 34438 (June 22, 2007), and accompanying Issues and Decision Memorandum at Comment 3.

⁸ See Certain Preserved Mushrooms from the People’s Republic of China: Final Results of First New Shipper Review and First Antidumping Duty Administrative Review, 66 FR 31204 (June 11, 2001), and accompanying Issues and Decision Memorandum at Comment 2.

⁹ See, e.g., Freshwater Crawfish Tail Meat from the People’s Republic of China: Notice of Final Results of Antidumping Duty Administrative Review and New Shipper Reviews, and Final Partial Rescission of Antidumping Duty Administrative Review, 66 FR 20634 (April 24, 2001), and accompanying Issues and Decision Memorandum at Comment 2.

review, we noted that Shanghai Fortune did not provide any factual information to substantiate its contention that the POR Indian import statistics are not in commercial quantities.¹⁰ However, following the Preliminary Results, Shanghai Fortune submitted additional information, including information relating to the differences in the POR Indian import data and historical Indian import data.¹¹ We have reexamined the information on the record regarding this surrogate value and note that while the POR data are not conclusively aberrational, they may not be completely reliable given the steep drop in the quantities shown for the three 12-month periods between years 2000 through 2003, as compared to that shown for the three 12-month periods between years 2003 through 2006. For example, the AUV of imports for the period January 1, 2003, through June 30, 2004, is substantially higher than in the 18-month period prior to that year (*i.e.*, January 1, 2002, through June 30, 2003), but during the three 12-month periods between 2003 and 2006, the quantities were significantly lower when compared to the quantities imported into India during the three 12-month periods between 1999 and 2002. Reviewing the yearly data from 2003 through 2006, we cannot conclusively find that the lower volumes of imports into India are, in fact, not in commercial quantities, that the values are aberrationally high, or whether there is an emerging trend toward lower quantities and higher AUVs.

When selecting surrogate values, it is the Department's practice to use data that represent a market price not distorted by unusual or inexplicable circumstances. To this end, the Department disregards small-quantity import data when the per-unit value is substantially different from the per-unit values of the larger quantity imports of that product from other countries. See Saccharin LTFV Investigation and China CTVs.¹²

In this case, while the differences in the per-unit values may, in fact, be reflective of a shift in market conditions (*i.e.*, continued higher prices and lower quantities), the information on the record is not sufficient for the Department to fully evaluate this potential trend. Because of the uncertainty surrounding the reliability of the POR Indian data, we reconsidered the data from

¹⁰ See Memo to File regarding, "2005-2006 Antidumping Duty Order Administrative Review of Saccharin from the People's Republic of China-- Surrogate Values for the Preliminary Results," dated February 9, 2007 ("Prelim FOP Memo").

¹¹ See Shanghai Fortune's submission regarding, "Saccharin from the People's Republic of China; Submission of Publicly Available Data for Use as Surrogate Values," dated May 24, 2007 ("2007 PAI Submission").

¹² See Antidumping Duties; Countervailing Duties: Final Rule, 62 FR 27296, 27366 (May 19, 1997); Notice of Final Determination of Sales at Less Than Fair Value: Saccharin From the People's Republic of China, 68 FR 27530 (May 20, 2003) ("Saccharin LTFV Investigation"), and accompanying Issues and Decision Memorandum at Comment 1; Notice of Final Determination of Sales at Less Than Fair Value and Negative Final Determination of Critical Circumstances: Certain Color Television Receivers From the People's Republic of China, 69 FR 20594 (April 16, 2004), and accompanying Issues and Decision Memorandum at Comment 5 ("China CTVs").

other periods as suggested by Shanghai Fortune.¹³ Thus, consistent with 2002-2004 Saccharin Review, the Department finds it necessary to continue to consider the historical data in this case, given the extreme difference in quantity and value. These findings and subsequent methodology are also consistent with the Department's practice in Glycine from the PRC at Comment 1, as noted by the respondent. Therefore, in order to account for these sudden and dramatic changes within the data available, we must consider a range of the pricing information to fairly capture the variability of these prices.¹⁴ Accordingly, the Department has used the weighted average of a range of data of Indian imports of aqueous ammonia (*i.e.*, for the three-year period July 1, 2001, through June 30, 2004), adjusted for inflation in accordance with our normal practice, to calculate values contemporaneous with the POR.¹⁵ For further details on this value, *see* the Memorandum to the File from Frances Veith, Case Analyst, through Blanche Ziv, Program Manager, regarding, "2005-2006 Administrative Review of the Antidumping Duty Order on Saccharin from the People's Republic of China: Surrogate Values for the Final Results," dated concurrently with this administrative review's final Federal Register notice (Final FOP Memo).

We disagree with Shanghai Fortune's proposed use of the AUV of consumed aqueous ammonia raw materials as reported in the 2005-2006 annual report of Gujarat. The Department relies on financial statements to value factors only when there are no other useable data because, while financial statements typically involve several purchases of any given input, they represent data from only one company. In contrast, import statistics are collected from imports into the whole of India, and therefore represent a broader, overall more representative data source and thus, minimizes the potential distortions that might arise from a single price source. In this case, due to the unusual circumstances outlined above, we find that the three years of Indian import data on the record (*i.e.*, 2001 through 2004 Indian import statistics) constitute the best available information on the record of this review to value aqueous ammonia because these data are publicly available, representative of a broad range of prices, tax and duty-exclusive, and sufficiently specific to the product.

Finally, we find that Shanghai Fortune's comparison of the quantities and values of imports of aqueous ammonia to those for anhydrous ammonia is irrelevant to the issue of valuing aqueous ammonia. During the course of this proceeding, Shanghai Fortune provided no documentation to support its claim that these two products are at all similar (*e.g.*, chemical makeup or use) other

¹³ *See* Shanghai Fortune's submission regarding, "Saccharin from the People's Republic of China: Submission of Publicly Available Data for Use as Surrogate Values," dated November 13, 2006 ("2006 PAI Submission").

¹⁴ *See* Honey From the People's Republic of China: Final Results of First Antidumping Duty Administrative Review, 69 FR 25060 (May 5, 2004), and accompanying Issues and Decision Memorandum at Comment 4 (at page 17, footnote 13).

¹⁵ *See, e.g.*, Glycine from the PRC at Comment 1; and Certain Non-Frozen Apple Juice Concentrate from the People's Republic of China: Final Results, Partial Rescission and Termination of a Partial Deferral of the 2002-2003 Administrative Review, 69 FR 65148 (November 10, 2004), and accompanying Issues and Decision Memorandum at Comment 3.

than partially in name, and therefore, for the purposes of this review, we consider aqueous ammonia and anhydrous ammonia to be different products which are not comparable for benchmarking purposes. As a result, we have not considered the anhydrous ammonia data for comparison purposes in determining the most appropriate surrogate value to use for aqueous ammonia for the final results.

In addition, we find that Shanghai Fortune's reference to Shanghai Foreign Trade Enterprises is misplaced. As pointed out by Shanghai Fortune, in Shanghai Foreign Trade Enterprises, the CIT rejected the Department's reliance on Indian imports of pig iron because import volume constituted only 1,132 metric tons of product. Shanghai Fortune's comparison of what the CIT deemed to be a non-commercial quantity of steel to what would be considered a commercial quantity for aqueous ammonia is the equivalent of comparing apples to oranges. These two products (i.e., iron and chemicals) are very different products represented by entirely different HTS categories. To this end, a comparison of a quantity deemed non-commercial for steel is irrelevant for the purposes of determining whether the imports of aqueous ammonia into India during the POR are in commercial quantities.

Therefore, in accordance with Department practice and section 773(c)(1) of the Tariff Act of 1930, as amended ("the Act"), the Department will use the weighted-average value derived from the July 1, 2001 through June 30, 2004 Indian import statistics used in 2002-2004 Saccharin Review, adjusted for inflation, to value aqueous ammonia for the final results. For further details, see Final FOP Memo and Memorandum to the File from Ann Fornaro, Case Analyst, through Blanche Ziv, Program Manager, regarding, "Analysis for the Final Results of the Administrative Review of the Antidumping Duty Order on Saccharin from the People's Republic of China: Shanghai Fortune Chemical Co., Ltd.," dated September 4, 2007 ("Shanghai Fortune Analysis Memo").

Comment 2: Valuation of Sulfur Dioxide

Shanghai Fortune argues that the Philippine import value used by the Department in the Preliminary Results to value sulfur dioxide is aberrational because of the unreasonably small total volume imported into the Philippines during the POR. Shanghai Fortune notes that the Philippine import value is eight times the \$160 metric ton value used in the Saccharin LTFV Investigation and almost twice as high as the \$710 value used in 2002-2004 Saccharin Review.¹⁶ Shanghai Fortune argues that there is no information on the administrative record suggesting prices for sulfur dioxide increased eight times since the Saccharin LTFV Investigation or doubled between 2002-2004 Saccharin Review and the current administrative review periods. Shanghai Fortune proposes two alternate surrogate values. First, Shanghai Fortune argues that the Department should use the \$160 per metric ton surrogate value used by the Department in the Saccharin LTFV Investigation, adjusted for inflation.¹⁷ Alternatively, Shanghai Fortune suggests that the Department use a \$134.04 per metric ton valued derived from U.S. import statistics it

¹⁶ See 2002-2004 Saccharin Review at Comment 7.

¹⁷ See 2006 PAI Submission at page 7 and Attachment 4.

submitted on the record.¹⁸ During the POR, Shanghai Fortune argues that this figure is more relevant because it is based on 66,916 metric tons of imports, which is a volume of almost 700 times greater than the Philippine import volume. Shanghai Fortune asserts that the Department should use one of these alternative values for the final results because they demonstrate that the Philippine import value is aberrational.

Department's Position: We disagree with Shanghai Fortune that the weighted-average WTA Philippine import value used to value sulfur dioxide in the Preliminary Results is aberrational. In selecting surrogate values, the Department selects the "best available information" and does so based on the quality, specificity, and contemporaneity of the data. See section 773(c)(1) of the Act.¹⁹ In addition, normally the Department will use publicly available information to value factors of production. See 19 CFR 351.408 (c)(1).

When selecting surrogate values, it is the Department's practice to use data that represent a market price not distorted by unusual or inexplicable circumstances. To this end, the Department disregards small quantity import data when the per-unit value is substantially different from the per-unit values of the larger quantity imports of that product from other countries.²⁰ The Department determines whether data are aberrational on a case-by-case basis after considering the totality of the circumstances.²¹

The Department conducted its own research and examined the Indian import data for sulfur dioxide for the POR, and our review of the data revealed values that are aberrational due to non-commercial quantities.²² We also consulted the Indian trade publication, Chemical Weekly; however, we could not find a value for sulfur dioxide listed in this source. Therefore, we went outside India to one of the other surrogate countries deemed to be economically comparable to the PRC during the POR to research sulfur dioxide values. Section 773(c)(2) of the Act provides that, if the Department finds the available information inadequate for purposes of determining normal value based on the factors of production, the Department shall base normal value on the price at which comparable merchandise is produced and exported in one or more market economy countries at a level of economic development comparable to that of the nonmarket

¹⁸ See 2007 PAI Submission at page 4 and Attachment 5.

¹⁹ See also, Honey from the People's Republic of China: Notice of Final Results and Final Rescission, In Part, of Antidumping Duty New Shipper Review, 69 FR 64029 (November 3, 2004) ("Honey from the PRC"), and accompanying Issues and Decision Memorandum at Comment 4.

²⁰ See Antidumping Duties; Countervailing Duties; Final Rule, 62 FR 27296, 27366 (May 19, 1997); Saccharin LTFV Investigation at Comment 1; China CTVs at Comment 5.

²¹ See, e.g., Fresh Garlic from the People's Republic of China: Final Results of Antidumping Duty New Shipper Review, 67 FR 72139 (December 4, 2002) ("Garlic from the PRC"), and accompanying Issues and Decision Memorandum at Comment 6.

²² See Prelim FOP Memo at page 3.

economy. While in the past the Department has used U.S. prices to benchmark surrogate values, as suggested by Shanghai Fortune, the Department's current practice has been to benchmark surrogate values against imports from the list of potential surrogate countries for a given case, if available.²³ In this case, in addition to India, our list of surrogate countries deemed to be economically comparable to the PRC includes Egypt, Indonesia, Sri Lanka, and the Philippines.²⁴

The Department compiled data from the import statistics of Indonesia, Sri Lanka, and the Philippines, surrogate countries listed in the Surrogate Country Selection Memo as economically comparable to the PRC.²⁵ The use of a secondary source country when data from the primary surrogate country are unreliable is consistent with the Department's practice²⁶ and is consistent with the Department's methodology used to select the surrogate value for sulfur dioxide in the 2002-2004 Saccharin Review.²⁷ While we acknowledge that there are no official country-wide data regarding sulfur dioxide production in the Philippines, Shanghai Fortune has not provided any information that leads us to reject the Philippines data. Accordingly, the Department continues to find that the best available information for sulfur dioxide in this review are the Philippine import statistics from the period January 1, 2005, to December 31, 2005. These data are publicly available and contemporaneous with the POR, which is consistent with Department practice.²⁸ Moreover, nothing on the record indicates that the imports into the Philippines are not in commercial quantities. Since the data are contemporaneous with the POR, we did not make adjustments for inflation. For further details, see Final FOP Memorandum and Shanghai Fortune Analysis Memo.

²³ See, e.g., Certain Hot-Rolled Carbon Steel Flat Products From Romania: Final Results of Antidumping Duty Administrative Review, 70 FR 34448 (June 14, 2005), and accompanying Issues and Decision Memorandum at Comment 2.

²⁴ See Memorandum to the File from Frances Veith through Blanche Ziv and Wendy Frankel regarding, "2005-2006 Administrative Review of the Antidumping Duty Order of Saccharin from the People's Republic of China: Selection of a Surrogate Country," dated February 26, 2007 ("Surrogate Country Selection Memo").

²⁵ See Surrogate Country Selection Memo. Note that there is no information available from Egypt for this input during this POR.

²⁶ See Final Determination of Sales at Less than Fair Value: Certain Partial-Extension Drawer Slides from the PRC, 60 FR 54472, 54475-76 (October 24, 1995), and Chrome-Plated Lug Nuts from the PRC: Final Results of the Antidumping Duty Administrative Review, 61 FR 58514, 58517-18 (November 15, 1996).

²⁷ In this case, we have selected the Philippine data for the same reason we used the Indonesian data for the same input in 2002-2004 Saccharin Review, i.e., because the total import quantities of India and the other countries deemed to be economically comparable to the PRC were not commercial quantities. See 2002-2004 Saccharin Review at Comment 7.

²⁸ See 19 CFR 351.408 (c)(1) and Honey from the PRC.

Comment 3: Valuation of Coal

Shanghai Fortune argues that the Department should value its reported coal input using data for non-coking steam coal from Tata Energy Research Institute's ("TERI") Energy Data Directory and Yearbook 2004/2005, which it placed on the record of this review.²⁹ Shanghai Fortune argues that the Department considers quality, specificity, and contemporaneity when choosing the most appropriate surrogate value³⁰ and that this source, unlike the WTA Indian import statistics used in the Preliminary Results, is more specific to the non-coking steam coal reported by Shanghai Fortune. Citing to Notice of Preliminary Determination of Sales at Less Than Fair Value: Tetrahydrofurfuryl Alcohol from the People's Republic of China, 69 FR 3887, 3892 (January 27, 2004), and Freshwater Crawfish Tail Meat From the People's Republic of China; Final Results of New Shipper Review, 64 FR 27961, 27962 (May 24, 1999), Shanghai Fortune asserts that the Department has recognized that import statistics based on a basket tariff category are not appropriate surrogate values if a more representative alternate surrogate value is available and that value better approximates the cost of the actual input used by the respondent.³¹

Shanghai Fortune further contends that, in the 2002-2004 Saccharin Review, the Department determined that TERI data were the most appropriate to value the non-coking steam coal used by Shanghai Fortune in the production of subject merchandise.³² According to Shanghai Fortune, because the record of this review does not establish the precise grade of non-coking steam coal used by Shanghai Fortune during the POR, the Department should value its steam coal using the Grade A non-coking steam coal (the highest grade) published in TERI data.

Department's Position: We agree with Shanghai Fortune that the TERI data for Grade A non-coking coal is the most appropriate source to value the steam coal for the final results because it is more specific to Shanghai Fortune's reported input than the WTA data. In choosing the most appropriate surrogate value, the Department considers several factors, including the quality, specificity, and contemporaneity of the source information.³³ For the final results, we have used the Grade A non-coking coal data from Table 1.21 of the TERI data. The use of TERI data over import statistics is evaluated on a case-by-case basis and has been upheld by the CIT. See Wuhan Bee Healthy Co., Ltd. v. United States, Slip Op. 05-142 at 5-6 (November 2, 2005). Although, in the past, the Department has noted some concerns about the monopolistic structure

²⁹ See 2007 PAI Submission at page 4 and Attachment 6.

³⁰ Shanghai Fortune cites to Garlic from the PRC at Comment 6.

³¹ See Industrial Nitrocellulose From the People's Republic of China: Final Results of Antidumping Duty Administrative Review, 62 FR 65667, 65671 (December 15, 1997).

³² Shanghai Fortune cites to Saccharin from the People's Republic of China: Final Results and Partial Rescission of Antidumping Duty Administrative Review, 71 FR 7515, 7516 (February 13, 2006), and accompanying Issues and Decision Memorandum at Comment 9.

³³ See, e.g., Garlic from the PRC at Comment 6.

of the coal industry in India,³⁴ for this review, the Department determines that the TERI Grade A non-coking coal pricing data are the best available information on the record because not only are they published, publicly available data, but they are also representative of the coal industry throughout India. For further details, see Final FOP Memo and Shanghai Fortune Analysis Memo.

Recommendation

Based on our analysis of the comments received, we recommend adopting all of the above positions. If these recommendations are accepted, we will publish the final results of the reviews and the final dumping margins for all of the reviewed firms in the Federal Register.

Agree _____ Disagree _____

David M. Spooner
Assistant Secretary
for Import Administration

Date

³⁴ See Final Results of Redetermination Pursuant to Remand; Wuhan Bee Healthy Co., Ltd. v United States, Consol. Court No. 03-00806, Slip Op. 05-65 (June 10, 2005), available at <<http://ia.ita.doc.gov/remands/05-65.pdf>>.